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Attorney Docket No. VX032544

THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of:

Inventor(s) : Hiroyasu SATO
Serial Number : S.N. 10/615,801
Filed : July 10, 2003
For : MANUFACTURING METHOD OF WATER EMULSION
: FUEL
Examiner : Cephia D. Toomer
Group Art Unit : 1714

RESPONSE AFTER FINAL UNDER 37 CFR §1.116

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

August 29, 2006

Dear Sir:

The following amendments and remarks are in response to the Official action mailed June 1, 2006. The Official action set forth a three-month period for response, making this response due on or before September 1, 2006.

Amendments to the claims are reflected in the Listing of Claims, which begins on page 2 of this paper.

Remarks begin on page 4 of this paper.